



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
**SECURITIES AND EXCHANGE COMMISSION**  
WASHINGTON, D.C. 20549

June 21, 2012

Via E-mail

John J. Joyce  
Chief Executive Officer  
Ambient Corporation  
7 Well Avenue, Suite 11  
Newton, MA 02459

**Re: Ambient Corporation  
Item 4.01 Form 8-K  
Filed June 13, 2012  
File No. 001-35259**

Dear Mr. Joyce:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Robert S. Littlepage for

Larry Spirgel  
Assistant Director